

## Amendments to the Abstract

A new system for providing agricultural financial services is provided. The system includes crop insurance services, where a proper level of crop insurance is determined necessary to assure income approximately equal to the producer's break even point. In a management accounting or record keeping portion-of-the invention, estimated expenses and income are replaced with actual amounts on a periodic basis, providing a more accurate measure of expected profits and losses. In a marketing aspect-of-the present invention, decisions regarding whether to sell agricultural products is based upon the expected profitability of the transaction and the producer's profitability goal.

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